

CHAPTER 1125

SALES AND USE TAXES ON FARM MACHINERY AND EQUIPMENT

H.F. 2470

AN ACT providing for sales and use taxes collected on farm machinery and equipment.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 423.3, subsection 8, Code Supplement 2011, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. For purposes of this subsection, the following items are exempt under paragraph “a” when used in agricultural production:

- (1) A snow blower that is to be attached to a self-propelled implement of husbandry.
- (2) A rear-mounted or front-mounted blade that is to be attached to or towed by a self-propelled implement of husbandry.
- (3) A rotary cutter that is to be attached to a self-propelled implement of husbandry.

Approved May 25, 2012